



**SENATE AMENDMENT 1,  
TO SENATE AMENDMENT 1,  
TO SENATE SUBSTITUTE AMENDMENT 1,  
TO 1999 ASSEMBLY BILL 133**

June 30, 1999 – Offered by Senators ELLIS, RUDE, FARROW, A. LASEE, COWLES, ROESSLER, HUELSMAN, SCHULTZ, DARLING, DRZEWIECKI, ROSENZWEIG, ZIEN, PANZER, FITZGERALD, WELCH and LAZICH.

1 At the locations indicated, amend the amendment as follows:

2 **1.** Page 198, line 19: delete the material beginning with that line and ending  
3 with page 199, line 9 and substitute:

4 “**SECTION 1.** 71.06 (1m) (intro.) of the statutes is amended to read:

5 71.06 **(1m)** FIDUCIARIES, SINGLE INDIVIDUALS AND HEADS OF HOUSEHOLDS; ~~AFTER~~  
6 1997 TO 1998. (intro.) The tax to be assessed, levied and collected upon the taxable  
7 incomes of all fiduciaries, except fiduciaries of nuclear decommissioning trust or  
8 reserve funds, and single individuals and heads of households shall be computed at  
9 the following rates for taxable years beginning after December 31, 1997, and before  
10 January 1, 1999:

11 **SECTION 2.** 71.06 (1n) of the statutes is created to read:

1           **71.06 (1n)** FIDUCIARIES, SINGLE INDIVIDUALS AND HEADS OF HOUSEHOLDS; 1999. The  
2 tax to be assessed, levied and collected upon the taxable incomes of all fiduciaries,  
3 except fiduciaries of nuclear decommissioning trust or reserve funds, and single  
4 individuals and heads of households shall be computed at the following rates for  
5 taxable years beginning after December 31, 1998, and before January 1, 2000:

6           (a) On all taxable income from \$0 to \$7,620, 4.77%.

7           (b) On all taxable income exceeding \$7,620 but not exceeding \$15,240, 6.23%.

8           (c) On all taxable income exceeding \$15,240, 6.50%.

9           **SECTION 3.** 71.06 (1p) of the statutes is created to read:

10           **71.06 (1p)** FIDUCIARIES, SINGLE INDIVIDUALS AND HEADS OF HOUSEHOLDS; AFTER  
11 1999. The tax to be assessed, levied and collected upon the taxable incomes of all  
12 fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, and  
13 single individuals and heads of households shall be computed at the following rates  
14 for taxable years beginning after December 31, 2000:

15           (a) On all taxable income from \$0 to \$15,580, 4.77%.

16           (b) On all taxable income exceeding \$15,580, 6.5%.

17           **SECTION 4.** 71.06 (2) (c) (intro.) of the statutes is amended to read:

18           **71.06 (2) (c) (intro.)** For joint returns, for taxable years beginning after  
19 December 31, 1997, and before January 1, 1999:

20           **SECTION 5.** 71.06 (2) (d) (intro.) of the statutes is amended to read:

21           **71.06 (2) (d) (intro.)** For married persons filing separately, for taxable years  
22 beginning after December 31, 1997, and before January 1, 1999:

23           **SECTION 6.** 71.06 (2) (e) of the statutes is created to read:

24           **71.06 (2) (e)** For joint returns, for taxable years beginning after December 31,  
25 1998, and before January 1, 2000:

- 1           1. On all taxable income from \$0 to \$10,160, 4.77%.
- 2           2. On all taxable income exceeding \$10,160 but not exceeding \$20,320, 6.23%.
- 3           3. On all taxable income exceeding \$20,320, 6.5%.

4           **SECTION 7.** 71.06 (2) (f) of the statutes is created to read:

5           71.06 (2) (f) For married persons filing separately, for taxable years beginning  
6 after December 31, 1998, and before January 1, 2000:

- 7           1. On all taxable income from \$0 to \$5,080, 4.77%.
- 8           2. On all taxable income exceeding \$5,080 but not exceeding \$10,160, 6.23%.
- 9           3. On all taxable income exceeding \$10,000, 6.5%.

10          **SECTION 8.** 71.06 (2) (g) of the statutes is created to read:

11          71.06 (2) (g) For joint returns, for taxable years beginning after December 31,  
12 1999:

- 13          1. On all taxable income from \$0 to \$20,770, 4.77%.
- 14          2. On all taxable income exceeding \$20,77, 6.5%.

15          **SECTION 9.** 71.06 (2) (h) of the statutes is created to read:

16          71.06 (2) (h) For married persons filing separately, for taxable years beginning  
17 after December 31, 1999:

- 18          1. On all taxable income from \$0 to \$10,380, 4.77%.
- 19          2. On all taxable income exceeding \$10,380, 6.5%.

20          **SECTION 10.** 71.06 (2e) of the statutes is amended to read:

21          71.06 (2e) BRACKET INDEXING. For taxable years beginning after December 31,  
22 1998, and before January 1, 2000, the maximum dollar amount in each tax bracket,  
23 and the corresponding minimum dollar amount in the next bracket, under subs. (1m)  
24 and (1n) and (2) (c) L (d), (e) and (f), and for taxable years beginning after December  
25 31, 1999, the maximum dollar amount in each tax bracket, and the corresponding

1 minimum dollar amount in the next bracket, under subs. (1p) and (2) (g) and (h), shall  
2 be increased each year by a percentage equal to the percentage change between the  
3 U.S. consumer price index for all urban consumers, U.S. city average, for the month  
4 of August of the previous year and the U.S. consumer price index for all urban  
5 consumers, U.S. city average, for the month of August of the year before the previous  
6 year 1997, as determined by the federal department of labor. Each amount that is  
7 revised under this subsection shall be rounded to the nearest multiple of \$10 if the  
8 revised amount is not a multiple of \$10 or, if the revised amount is a multiple of \$5,  
9 such an amount shall be increased to the next higher multiple of \$10. The  
10 department of revenue shall annually adjust the changes in dollar amounts required  
11 under this subsection and incorporate the changes into the income tax forms and  
12 instructions.

13 **SECTION 11.** 71.06 (2m) of the statutes is amended to read:

14 71.06 **(2m)** RATE CHANGES. If a rate under sub. (1), (1m), (1n), (1p) or (2) changes  
15 during a taxable year, the taxpayer shall compute the tax for that taxable year by the  
16 methods applicable to the federal income tax under section 15 of the internal revenue  
17 code.

18 **SECTION 12.** 71.06 (2s) (b) of the statutes is amended to read:

19 71.06 **(2s)** (b) For taxable years beginning after December 31, 1997, and before  
20 January 1, 1999, with respect to nonresident individuals, including individuals  
21 changing their domicile into or from this state, the tax brackets under subs. (1m) and  
22 (2) (c) and (d) shall be multiplied by a fraction, the numerator of which is Wisconsin  
23 adjusted gross income and the denominator of which is federal adjusted gross  
24 income. In this paragraph, for married persons filing separately "adjusted gross  
25 income" means the separate adjusted gross income of each spouse, and for married

1 persons filing jointly “adjusted gross income” means the total adjusted gross income  
2 of both spouses. If an individual and that individual’s spouse are not both domiciled  
3 in this state during the entire taxable year, the tax brackets under subs. (1m) and  
4 (2) (c) and (d) on a joint return shall be multiplied by a fraction, the numerator of  
5 which is their joint Wisconsin adjusted gross income and the denominator of which  
6 is their joint federal adjusted gross income.

7 **SECTION 13.** 71.06 (2s) (c) of the statutes is created to read:

8 71.06 (2s) (c) For taxable years beginning after December 31, 1998, and before  
9 January 1, 2000, with respect to nonresident individuals, including individuals  
10 changing their domicile into or from this state, the tax brackets under subs. (1n) and  
11 (2) (e) and (f) shall be multiplied by a fraction, the numerator of which is Wisconsin  
12 adjusted gross income and the denominator of which is federal adjusted gross  
13 income. In this paragraph, for married persons filing separately “adjusted gross  
14 income” means the separate adjusted gross income of each spouse, and for married  
15 persons filing jointly “adjusted gross income” means the total adjusted gross income  
16 of both spouses. If an individual and that individual’s spouse are not both domiciled  
17 in this state during the entire taxable year, the tax brackets under subs. (1n) and (2)  
18 (e) and (f) on a joint return shall be multiplied by a fraction, the numerator of which  
19 is their joint Wisconsin adjusted gross income and the denominator of which is their  
20 joint federal adjusted gross income.

21 **SECTION 14.** 71.06 (2s) (d) of the statutes is created to read:

22 71.06 (2s) (d) For taxable years beginning after December 31, 1999, with  
23 respect to nonresident individuals, including individuals changing their domicile  
24 into or from this state, the tax brackets under subs. (1p) and (2) (g) and (h) shall be  
25 multiplied by a fraction, the numerator of which is Wisconsin adjusted gross income

1 and the denominator of which is federal adjusted gross income. In this paragraph,  
2 for married persons filing separately “adjusted gross income” means the separate  
3 adjusted gross income of each spouse, and for married persons filing jointly “adjusted  
4 gross income” means the total adjusted gross income of both spouses. If an individual  
5 and that individual’s spouse are not both domiciled in this state during the entire  
6 taxable year, the tax brackets under subs. (1p) and (2) (g) and (h) on a joint return  
7 shall be multiplied by a fraction, the numerator of which is their joint Wisconsin  
8 adjusted gross income and the denominator of which is their joint federal adjusted  
9 gross income.”.

10 **2.** Page 201, line 7: delete the material beginning with that line and ending  
11 with page 202, line 23 and substitute:

12 **“SECTION 1716p.** 71.07 (9) (b) 1. of the statutes is amended to read:

13 71.07 (9) (b) 1. Subject For taxable years beginning before January 1, 1998,  
14 subject to the limitations under this subsection and except as provided in subd. 2.,  
15 a claimant may claim as a credit against, but not to exceed the amount of, taxes under  
16 s. 71.02, 10% of the first \$2,000 of property taxes or rent constituting property taxes,  
17 or 10% of the first \$1,000 of property taxes or rent constituting property taxes of a  
18 married person filing separately.

19 **SECTION 1716r.** 71.07 (9) (b) 3. of the statutes is created to read:

20 71.07 (9) (b) 3. For taxable years beginning after December 31, 1998, subject  
21 to the limitations under this subsection, a claimant may claim as a credit against,  
22 but not to exceed the amount of, taxes under s. 71.02, 12% of the first \$2,500 of  
23 property taxes or rent constituting property taxes, or 12% of the first \$1,250 of

1 property taxes or rent constituting property taxes of a married person filing  
2 separately.”

3 **3.** Page 203, line 13: delete lines 13 to 15.

4 **4.** Page 209, line 3: delete lines 3 to 19.

5 **5.** Page 209, line 22: delete lines 22 and 23.

6 **6.** Page 947, line 4: delete “shall” and substitute “may not”.

7 **7.** Page 947, line 7: delete “on July 1, 2000” and substitute “before July 1,  
8 2001”.

9 **(END)**